

## ABSTRACT

When image data to be encoded is divided into image data items in a plurality of hierarchies and an image data item in a given hierarchy among the divided image data items in the plurality of hierarchies is to be encoded as an intra picture, an image encoding apparatus and an image decoding apparatus provided by the invention allow improvement in efficiency of encoding the image data item in the given hierarchy. When input image data is divided into image data items in a plurality of hierarchies for encoding and a higher hierarchy image data item is to be encoded as an intra picture, a control circuit switches a switch so that reference data is supplied to a subtracting circuit. The subtracting circuit subtracts the reference data from the higher hierarchy image data item outputted from a preprocessing circuit. Encoding is performed on the subtraction result of the subtracting circuit, i.e. differential image data.

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